MISCELLANEOUS.

OFFICE OF THE DIRECTOR OF INDUSTRIES AND COMMERCE IN MYSORE.

Notice dated 22nd July 1920.

Government have decided to grant under the rules prescribed in Government Order No. 11121-94—Edn. 5-19-119, dated 25th May 1920 one State Foreign Scholarship of the value of £250 per annum during the year 1920-1921 for the "Study of Commerce."

The Scholarship will be tenable in the United Kingdom of Great Britain and Ireland or the United States of America or other Foreign Countries approved by Government.

Applications are invited from the Graduates who are Mysoreans by birth or domiciled for the study of Commerce.

Those that are already in service should submit their applications through their immediate superiors.

All applications should reach the undersigned on or before the 10th August 1920.

V. RANGASWAMY IYENGAR,
Director of Industries and Commerce.

BOARD OF INDUSTRIES AND COMMERCE.

AWARD OF SUPERIOR TECNICAL AND ARTIZAN SCHOLARSHIPS.

Notice dated 9th July 1920.

The Industries and Commerce Board are awarding three superior technical scholarships of the value of Rs. 50 each and artizan scholarships of the value of Rs. 10, 15 and 20 during the year 1920-21.

Applications in the form appended are invited from candidates for the above scholarships before the 15th of August 1920.

Qualifications necessary for the award of the scholarships and conditions subject to which they will be granted are given below.

1. Scholarships are granted for advanced practical training in workshops, factories, etc., to candidates who have passed out of technical institutions or to those who are actually engaged in any profession and who desire to improve their knowledge of same.

2. No scholarship will be granted for training in technical schools.

3. Only such persons as are in the opinion of the Board likely to earn a livelihood in the State by the pursuit of the industry, either by reason of their technical training, or otherwise, will be eligible for the scholarships.

4. The term of each scholarship will ordinarily be one year but the period may be extended from year to year, up to three years of the option of the Board of Industries and Commerce in the case of promising candidates.

5. The continuance of the scholarships will depend on satisfactory reports of progress received from the Manager of the Factory of the workshop in which the candidate is undergoing training.

6. Any scholarshipholder that fails to complete his course of training or after completion of the course is not employed in any business in which the training is of use, shall, if required, be bound to refund half the aggregate amount paid to him in the shape of scholarships.

Scholarships will be granted only to natives of Mysore either by birth or domicile.

(*N.B.*—Candidates that have already put in their applications need not apply again, but they will be supplied with forms of application for furnishing full information.)

Application forms will be obtained on application to the undersigned:—

Form of application for superior technical and artizan scholarships.

To

The Secretary,
Board of Industries and Commerce,
'Ringwood,' Highground, Bangalore.

Sir,

I beg to submit the following application for the grant of a $\frac{\text{superior}}{\text{artizan}}$ scholarships.

Station

Date.

Signature of applicant.

1. Name of applicant.
2. Age, date and place of birth.
3. Caste or religion.
4. Name of parent or guardian.
5. Occupation of parent or guardian and annual income.
6. Address.
7. Technical examinations, if any, passed by the applicant with date of passing.
8. Whether applicant is engaged at present in any profession.
9. The course or courses of training which the candidate wishes to undergo.
10. The profession or industry which the candidate wishes to pursue after completing his training.
11. Whether a certificate has been produced from a person of respectability to show that the candidate is unable to undergo the training without Government aid.
12. Certificate of good conduct from the head of the institution in which the candidate was studying last or from any other respectable person.

M. S. RAMACHANDRA RAO,
Secretary, Board of Industries and Commerce,
'Ringwood,' Highground, Bangalore.

OFFICE OF THE COMPTROLLER, BANGALORE.

To

All Heads of Departments, Drawers of Bills, Disbursing Officers and Treasury Officers.

Circular No. 110/I.T., dated 28th July 1920.

In continuation of this office Circular No. 1960 R. dated 24th June 1920, laying down instructions in regard to the deductions to be made on account of income-tax from salaries the following additional instructions are issued in modification or explanation of those contained in Paras 4, 5, 7 (5) and 12 of the above circular, agreeably to the orders of Government since communicated to this office:—

1. For income-tax purposes, "salary" shall include the undermentioned allowances:—
   1. Acting allowance
   2. Charge allowance } as defined in the Mysore Service Regulations.
   3. Personal allowance
   4. Duty allowance
   5. All local allowances
   6. Allowance for house rent or the value of rent free quarters.
   7. Exchange compensation allowance.
   8. Staff allowances (unless they are given in lieu of travelling allowance).

On Railways.

   9. Mileage allowances to guards (Para 359, State Railway Open Line Code, Vol. II).
   10. Overtime and trip allowance including relieving allowance of Locomotive and Traffic Staff (Paras 364 and 368, State Railway Open Line Code, Vol. II).
   11. Bonuses under Paras 360 and 360 A, State Railway Open Line Code, Vol. II).

2. The following allowances are not taxable under exemptions VI and VIII, Section 8 (2) of the Income-Tax Regulation.
   1. Travelling allowance.
   2. Tentage and horse allowance.

Note.—This is subject to the condition that the officer concerned has provided and actually maintains the camp equipage of his rank in a serviceable condition.

   3. Permanent monthly travelling allowance.
   4. Conveyance allowance.
   5. Any allowance granted to meet specific expenditure such as compensation for dearness of provisions, etc.
   6. Night and day allowances to guards and drivers (Para 359, State Railway Open Line Code, Vol. II)
   7. Water allowance.
   8. Allowance to Station Masters for handling (loading and unloading goods).

Note.—Fees for conducting an examination when the conduct of the examination is not part of the officer's ordinary duties, are not chargeable as salaries, but as income from other sources under Section 11 of the Income-tax Regulation.